

STATEMENT OF PURPOSE

RS20696

This legislation amends Idaho Code, Section 63-602D, clarifying eligibility requirements to exempt personal and real property from taxation. Currently, the Board of Equalization grants property tax exemptions to hospitals organized as a non-profit organization, county-owned hospitals, and hospital districts.

This legislation clarifies that such hospital property eligible for tax exempt status is that portion that has an emergency room, surgery facilities, and facilities to stay overnight. This will remove the ambiguity surrounding ownership by hospitals of clinics, and other facilities not directly related to the hospital's exempt purposes.

FISCAL NOTE

Approximately \$23 million would become available to counties for property tax reduction.

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